

TEACHERS RETIREMENT BOARD  
BUDGETS AND AUDITS COMMITTEE

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SUBJECT:    Audit Status Report – Internal, School                      ITEM NUMBER:   9    
                 District & Compliance

ATTACHMENTS:   1  

ACTION:        \_\_\_\_\_                      DATE OF MEETING:   June 4, 1998  

INFORMATION:   X                        PRESENTER:   Mr. Lee  

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The attached report summarizes the status of the assignments within the Office of Audits as of April 30, 1998.

	<u>Internal</u>	<u>District</u>	<u>Compliance</u>
Prelim/Field Work in Progress	3	0	27
Audits/Cases being Prepared for Review	3	11	0
Audits/Cases to be Re-assigned	1	0	0
Audits/Cases in Review	1	2	1
Re-work being done	1	2	7
Re-work in review	0	6	1
Draft Reports/Cases Issued	1	3	2*
*Case Response Period			
Final Reports Issued	<u>  1  </u>	<u>  5  </u>	<u>  9  </u>
Subtotal	11	29	47
Final Reports Issued	<u> (1) </u>	<u> (5) </u>	<u> (9) </u>
Total	10	24	38
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**OFFICE OF AUDITS  
STATUS OF AUDIT ASSIGNMENTS  
APRIL 30, 1998**

**A. INTERNAL AUDITS:**

<b>Number</b>	<b>Assignment</b>	<b>Status</b>
	<b>Audits in Progress (3):</b>	
A-95013	START Project	Preliminary work in progress
A-95016	Death Match	Field work in progress
A-98028	Survivor Benefits	Preliminary work in progress.
	<b>Audits Being Prepared for Review (3):</b>	
A-96018	Purchase of Equities	Audit being prepared for review.
A-96020	Sale of Equities	Audit being prepared for review.
A-97027	Alternative Investments	Audit being prepared for review.
	<b>Audits to be Re-Assigned (1):</b>	
A-95010	Benefit Overpayments	May be combined with A-96017.
	<b>Audits in Review (1):</b>	
A-97026	Payment & Adjustment of Disability Benefits	Work papers being reviewed.
	<b>Re-Work being done (1):</b>	
A-96017	Collection & Recording of Member Contr.	Review notes being cleared.

**OFFICE OF AUDITS  
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**A. INTERNAL AUDITS (continued):**

<b>Number</b>	<b>Assignment</b>	<b>Status</b>
A-96024	<b>Draft Reports/Cases Issued (1):</b> Disability Benefits Application Process	Draft Report issued 4/1/98.
A-96023	<b>Final Reports Issued (1):</b> Investment Operations – Cash Receipts & Cash Disbursements	Final report issued 4/20/98

**OFFICE OF AUDITS  
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APRIL 30, 1998**

**B. SCHOOL DISTRICT AUDITS:**

<b>Number</b>	<b>Assignment</b>	<b>Status</b>
	<b>Audits being Prepared for Review (11):</b>	
D-95247	Davis Joint Unified	Work papers being completed.
D-95245	Grossmont Union	Work papers being completed.
D-95246	River Delta Unified	Work papers being completed.
D-96249	Calaveras C.O.E.	Work papers being completed.
D-96252	Calaveras Unified	Work papers being completed.
D-96250	Mark Twain	Work papers being completed.
D-96251	Bret Harte Union	Work papers being completed.
D-96253	Vallecito H.S.D.	Work papers being completed.
D-96257	Compton Unified	Work papers being completed.
D-96261	San Juan Unified	Work papers being completed.
D-97264	Lynwood Unified	Work papers being completed.
	<b>Audits in Review (2):</b>	
D-96248	Pomona Unified	Work papers being reviewed.
D-95240	Vista Unified	Work papers being reviewed.

**OFFICE OF AUDITS  
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**B. SCHOOL DISTRICTS AUDITS (continued):**

<b>Number</b>	<b>Assignment</b>	<b>Status</b>
	<b>Re-Work being done (2):</b>	
D-94210	San Mateo Union	Re-work being done.
A-95243	Inglewood USD	Re-work being done.
	<b>Re-Work in Review (6):</b>	
D-94216	Palo Alto Unified	Re-work in review.
D-94222	Lincoln Unified	Re-work in review.
D-95230	Anaheim Union H.S.D.	Re-work in review.
D-96254	Baldy View ROP	Re-work in review.
D-96255	La Puente ROP	Re-work in review.
D-96262	Sacramento City	Re-work in review.
	<b>Draft Reports/Cases Issued (3):</b>	
A-95231	Newport-Mesa USD	Draft Report issued 4/29/98.
A-95242	ABC U.S.D.	Draft Report issued 4/29/98.
D-96244	Baldwin Park	Draft Report issued 4/29/98.

**OFFICE OF AUDITS  
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**B. SCHOOL DISTRICT AUDITS (continued):**

Number	Assignments	Status
	<b>Final Reports Issued (5):</b>  D-94226 Fremont USD D-94225 Antioch USD D-96260 Long Beach D-96258 Riverside D-96259 Corona-Norco	Final report issued 4/17/98.  Final report issued 4/21/98.  Final report issued 4/17/98.  Final report issued 4/21/98.  Final report issued 4/21/98.

**OFFICE OF AUDITS  
STATUS OF AUDIT ASSIGNMENTS  
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**C. COMPLIANCE CASES:**

<b>Number</b>	<b>Assignments</b>	<b>Status</b>
	<b>Cases in Progress (27):</b>	
C-2150	Barstow USD	Case work in progress.
C-2156	San Jose Unified	Case work in progress.
C-2164	Oakland Unified	Case work in progress.
C-2165	Oakland Unified	Case work in progress.
C-2166	Oakland Unified	Case work in progress.
C-2167	Oakland Unified	Case work in progress.
C-2168	San Joaquin Delta Community College	Case work in progress.
C-2169	San Joaquin Delta Community College	Case work in progress.
C-2170	San Joaquin Delta Community College	Case work in progress.
C-2171	Santa Ana USD	Case work in progress.
C-2172	Newport Mesa USD	Case work in progress.
C-2175	Coast Community College	Case work in progress.
C-2176	Pleasanton USD	Case work in progress.
C-2177	Saddleback Community College	Case work in progress.
C-2178	Saddleback Community College	Case work in progress.
C-2179	Saddleback Community College	Case work in progress.
C-2180	Saddleback Community College	Case work in progress.

**C. COMPLIANCE CASES (continued):**

**OFFICE OF AUDITS  
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<b>Number</b>	<b>Assignments</b>	<b>Status</b>
C-2181	Saddleback Community College	Case work in progress.
C-2182	Hayward USD	Case work in progress.
C-2183	San Juan USD	Case work in progress.
C-2184	Los Rios Community College	Case work in progress.
C-2185	San Juan USD	Case work in progress.
C-2186	San Juan USD	Case work in progress.
C-2187	Rio Linda Union Elementary	Case work in progress.
C-2188	Sacramento City USD	Case work in progress.
C-2189	North Sacramento Elementary	Case work in progress.
C-2190	Rio Linda Union Elementary	Case work in progress.
	<b>Cases in Review (1):</b>	
C-2157	San Jose USD	Case in review.
	<b>Re-Work being done (7):</b>	
C-2127	Gilroy USD	Re-work being done.
C-2128	Redding Elementary	Re-work being done.



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**C. COMPLIANCE CASES:**

<b>Number</b>	<b>Assignments</b>	<b>Status</b>
	Stanislaus Empire Union Elementary	Re-work being done.
	Newport Mesa USD	Re-work being done.
	Woodlake USD	Re-work being done.
	Siskiyou COE	Re-work being done.
	Azusa USD	Re-work being done.
	<b>Re-Work in Review (1):</b>	
C-2148	Victor Valley USD	Re-work in review.
	<b>Case Response Period (2):</b>	
C-2130	La Habra City Elementary	Case response period.
C-2147	Fontana USD	Case response period.
	<b>Final Reports Issued (9):</b>	
C-2131	Capistrano USD	Final report issued 4/14/98.
C-2135	Irvine USD	Final report issued 4/23/98.
C-2149	Chaffey Community College	Final report issued 4/9/98.
C-2153	Poway Unified	Final report issued 4/30/98.

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**C. COMPLIANCE CASES:**

<b>Number</b>	<b>Assignments</b>	<b>Status</b>
C-2159	Foothill Deanza Community College	Final report issued 4/13/98.
C-2173	Tustin USD	Final report issued 4/27/98.
C-2174	Coast Community College	Final report issued 4/22/98.
	Oak Grove Elementary	Final report issued 4/13/98.
	Val Verde USD	Final report issued 4/15/98.